

USACM

Exhibit A

**TWENTY-FIRST OMNIBUS OBJECTION OF USACM LIQUIDATING TRUST
TO DOUBLE COUNTED CLAIMS; AND CERTIFICATE OF SERVICE**

Proofs of Claim Asserting Duplicate Amounts

| Name | Address | Claim # | Total Amount of Claim as Listed in Claim Register | Claim Amount Subject To Objection as a Duplicative Amount |
|--|---|-------------|---|--|
| SECURE RETIREMENT TRUST B | C/O LEONA APIGIAN TRUSTEE 172 WOODLAND RD GOLDENDALE WA 98620-2613 | 10725-01961 | 101,493.04 | 50,746.52 |
| SHARP JT TEN, CHRIS & TERRI | 29276 WHITEGATE LN HIGHLAND CA 92346 | 10725-02303 | 200,000.00 | 100,000.00 |
| SHELDON & MARION G PORTMAN TRUST DTD 11/1/85 | SHELDON & MARION G PORTMAN TTEES 9505 CITY HILL CT LAS VEGAS NV 89134-1171 | 10725-01912 | 2,721,699.28 | 1,360,849.64 |
| SIMMONS HWJTWROS, ALAN R & JUDITH B | PO BOX 13296 SOUTH LAKE TAHOE CA 96151-3296 | 10725-02175 | 1,186,288.22 | 593,144.11 |
| SIMON TTEES OF SIMON FAMILY TR 2000, ALAN & CAROL | 1800 WALDMAN AVE LAS VEGAS NV 89102-2437 | 10725-01909 | 202,866.68 | 101,433.34 |
| SKIP & MARY HAROUFF TRUST DTD 12/5/95 | MARY ANN & DWIGHT W HAROUFF TTEES 5680 RUFFIAN RD LAS VEGAS NV 89149 | 10725-01966 | 626,556.78 | 313,278.39 |
| SMALL FAMILY TRUST | RICHARD & JACQUELIND SMALL TTEES 4801 CALLE SANTA CRUZE PRESCOTT VALLEY AZ 86314 | 10725-01955 | 703,134.00 | 351,567.00 |
| SOUZA JT TEN, DAVID A & ELIZABETH M | 542 SOCORRO CT RENO NV 89511 | 10725-01960 | 1,031,654.42 | 515,827.21 |
| STARK FAMILY TRUST DTD 4/2/84 | ROLAIND L STARK TTEE 10905 CLARION LN LAS VEGAS NV 89134 | 10725-01996 | 198,268.14 | 99,134.07 |
| STOEBLING FAMILY TRUST | C/O DAVID STOEBLING TRUSTEE 3568 E RUSSELL RD STE D LAS VEGAS NV 89120-2234 | 10725-00945 | 100,000.00 | 50,000.00 |